

BUSIA COUNTY ANNUAL CAPACITY & PERFORMANCE ASSESSMENT (ACPA) REPORT

From

27th June to 1st July 2017

Presented by Lead Consultant

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ACRONYMS

ACPA	-	Annual Capacity and Performance Assessment
ADP	-	Annual Development Plan
C-APR	-	County Annual Progress Report
CB	-	Capacity Building
CEC	-	County Executive Committee
CFAR	-	County Financial and Accounting Report
CFSP	-	County Fiscal Strategy Paper
CIDP	-	County Integrated Development Plan
CO	-	Chief Officer
CPG	-	County Performance Grants
EA	-	Environmental Audits
EIA	-	Environmental Impact Assessment
EMCA	-	Environmental Management and Coordination Act
FS	-	Financial Secretary
FY	-	Financial Year
IA	-	Internal Audit
ICT	-	Information Communication Technology
IPSAS	-	International Public Sector Accounting Standards
KDSP	-	Kenya Devolution Support Programme
KRA	-	Key Result Area
M&E	-	Monitoring and Evaluation
MAC	-	Minimum Access Conditions
MoDP	-	Ministry of Devolution and Planning
MPC	-	Minimum Performance Conditions
NEMA	-	National Environment Management and Coordination Authority
NT	-	National Treasury
NWCPC	-	National Water Conservation and Pipeline Corporation
OSR	-	Own Source Revenue
PFM	-	Public Finance Management (Act)
POM	-	Program Operation Manual
PSASB	-	Public Sector Accounting and Standards Board

ACKNOWLEDGEMENT

The consulting team from **Matengo Githae & Associates** thanks all Busia County Government and County Assembly Officials, senior management and staff who participated in the Annual Capacity and Performance Assessment. The officials made valuable contributions throughout the assessment and document review processes and provided useful information and insights to the assessors.

The consulting team liaised with the County Government Officials throughout the assessment process. The County Officials provided vital support by following up with departmental heads to avail all records and explanations that the consulting team required.

We sincerely acknowledge the contribution made by Hon. Nicodemus Mulaku- the County Secretary, who presided over the assessment entry meeting and set the tone for the superb cooperation and support that we received from all the County Government and County Assembly Officials, senior management and staff we interacted with during the assessment. Mr. Robert Opaat Papa who was the focal point and coordinator of the assessment exercise on behalf of the County Government and County Assembly of Busia and Prisca I. Omoit who is the Head of Budget.

EXECUTIVE SUMMARY

The Government of Kenya developed a National Capacity Building Framework – NCBF, in 2013 to guide the implementation of its capacity building support for county governments. The program is a key part of the government’s Kenya Devolution Support Program - KDSP supported by the World Bank. The NCBF spans PFM, Planning and M&E, Human Resource Management, Devolution and Inter-Governmental Relations and Public Participation.

The Ministry of Devolution and Planning – MoDP, state department of devolution subsequently commissioned Matengo Githae & Associates to carry out an Annual Capacity and Performance Assessment – ACPA in forty-seven counties. The ACPA assessment aims to achieve three complementary roles, namely:

Evaluating the impact of capacity building support provided by national government and development partners under the NCBF will inform the introduction of a performance-based grant (the Capacity & Performance Grant, which will be introduced from FY 2016/17) to fund county executed capacity building and to increase the incentives for counties to proactively invest in their own capacity.

In preparation for the assessment process, MoDP carried out an induction and sensitization training to the consulting team to help them internalize the objectives of the ACPA, size of capacity and performance grants, County Government’s eligibility criteria, ACPA tool, and the ACPA assessment criteria.

This report documents the key issues that arose during the assessment of Busia County spanning the methodology used for the assessment, time plan and overall process, summary of the results, summary of capacity building requirements and need for follow – up, challenges in the assessment in general and training methods.

Table 1: The summary of the assessment was summed as follows:

ACPA Measures	Outcome
MAC	The County has met all the MACs except for item 3 and 4- which have not been implemented
MPC	The County has met 8 MPCs, MPC 5-Adherence to Investment Menu is not applicable in this assessment as it has not been implemented.

ACPA Measures	Outcome	Score
PM	KRA 1: Public Financial Management	17
	KRA 2: Planning, Monitoring and Evaluation	16
	KRA 3 :Human Resource Management	4
	KRA 4: Civic Education and Participation	8
	KRA 5: Investment implementation & Social and environmental performance	15
	TOTAL	60

Achievements

The County performed well in the areas of public financial management especially with respect to adherence to the planning and budget calendar as stipulated in the PFM Act. The quality of financial statements was also in line with the guidelines prescribed by IPSASB.

The County also performed well in the area of environment and social safety guards as it already has a working relationship with NEMA and this ensures that all county projects are screened prior to commencement of civil works.

Weaknesses

Key weaknesses were noted in the area of human resource management especially with respect to having job descriptions in place as well as with having a functioning performance management system.

Monitoring and Evaluation of County projects was also a challenge due to inherent weaknesses in the M&E functional set up.

Challenges

- The main challenges experienced during the assessment included the County not being ready for the assessment. Fieldwork was therefore delayed by a day and it commenced on 28th June 2017.
- IFMS system was experiencing downtime during the assessment and some of evidence from the system could not be exhaustively verified.

Areas of Improvement

Key areas of improvement include:

- Further capacity building in the budgeting module,
- Enhancement of ICT infrastructure to increase revenue collection,
- Sensitization of County Assembly Members and key staff on essence of timelines of passing Environmental and Waste Management bills;
- Training M&E staff, M&E champions and other County staff on developing and implementing an M&E framework, on data and information collection, analysis, and on reporting for projects in terms of outputs and outcomes.

1.0 METHODOLOGY, ASSESSMENT TEAM AND ACTIVITIES

1.1 Methodology

The consultants relied on the following activities in carrying out the capacity assessments

a) Entrance Meeting

The consultants held an entrance meeting with the top County Officials on 28th June, 2017. The purpose was to provide the County Management with the opportunity to appreciate the purpose and objective of the exercise and to point out the need to support the exercise since its outcome would assist counties to strengthen their programs and at the same time avail them with evidence to demonstrate change. This also provided the consultants with opportunity to conduct background review of the County and its operations from internal and external documents.

b) Data Administration

The consultants administered the questionnaire within three (3) working days.

The consultants applied experiential learning (EL) to conduct Key group and other interviews, engaged with key Busia County Government and County Assembly Officials, senior management and staff who were knowledgeable in areas that related to the ACPA assessment to identify key capacity building issues and areas.

The consultants also used compliance modeling (CM) and organization review (OR) to review whether Existing County Integrated Development Plan – CIDP, Annual Development Plans – ADP's, Budgets, Financial Reports, key project documents, policy documents and strategies; and departmental reports complied with underlying laws, regulations and were modelled to produce the intended results in compliance with current national government laws, guidelines, policies, regulations and ACPA participation and assessment guidelines; and action planning (AP) to develop capacity building recommendations.

c) Exit Meeting-Debriefing

The consultants held a debriefing session with the Busia County team to share the outcome of the assessment results on 30th June, 2017. This was meant to reduce any potential conflict on the outcome of the results, by explaining the basis for outcome.

The debriefing meeting agenda comprised of the following:

- Preliminary key findings and outcomes of the assessments;
- The level of information availed and the expectation from the manual; and
- Way forward.

1.2 Time Plan

The consulting team conducted the assignment as per the following time plan:

Table 2: Activity Work Plan

Activity	27 th June 2017	28 th June 2017	29 th June 2017	30 th June 2017	1 st July 2017
Inception meeting					
Assessing the Minimum Access Conditions					
Assessing minimum Performance Measures					
Assessing Performance Measures					
Visit to County projects					
Exit meeting					
Preparing draft report					

2.0 SUMMARY OF RESULTS

The summary of the results of the assessments are provided in the tables 3, 4 and 5 below by MACs, MPCs and PMs respectively.

2.1 Minimum Access Conditions (MAC)

Table 3: Summary of results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
1. County signed participation agreement	To ensure that there is ownership and interest from the county to be involved in the Program, and to allow access to information for the AC&PA teams.	Signed confirmation letter/expression of interest in being involved in the Program MoV: Review the confirmation letter against the format provided by MoDP/in the Program Operational Manual (POM).	First ACPA.	Met	The signed Participation agreement, which was signed by H.E. Governor on 23.06.2016, was availed to the consulting team. A copy of the same was retained as evidence.
2. CB plan developed	Is needed to guide use of funds and coordination. Shows the capacity of the county to be in driver's seat on CB.	CB plan developed according to the format provided in the Program Operational Manual/Grant Manual (annex). MoV: Review the CB	At the point of time for the ACPA for the current FY. First year a trigger to be	Met	The CB plan for FY 2017/18 is in place and is developed according to the format provided in the grant manual. The CB plan is based on the

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
		plan, based on the self-assessment of the KDSP indicators: MACs, MPC and PMs, and compared with format in the POM /Grant Manual (annex).	achieved prior to the start of FY.		key indicators as per their self-assessment; a copy of the same has been retained as evidence.
3. Compliance with investment menu of the grant	Important to ensure quality of the CB support and targeting of the activities.	Compliance with investment menu (eligible expenditure) of the Capacity and Performance Grant) documented in progress reports. MoV: Review of grant and utilization – progress reports. Reporting for the use of CB grants for previous FYs in accordance with the Investment menu		N/A	Financing for the same is yet to take place.
4. Implementation of CB plan	Ensure actual implementation.	Minimum level (70% of FY 16/17 plan, 75% of FY 17/18 plan, and 80% of subsequent plans) of implementation of		N/A	There has been a delay in the program implementation and funding is yet to be given.

Minimum Conditions for Capacity and Performance Grants (level 1)	Reason and Explanation	Detailed indicator and Means of Verification (MoV)	Timing	Assessment Met/ Not Met	Detailed Assessment Finding
		<p>planned CB activities by end of FY.</p> <p>MoV: Review financial statements and use of CB + narrative of activities (quarterly reports and per the Grant Manual).</p>			

2.2 Minimum Performance Conditions

Table 4: Summary of results for Minimum Performance Conditions

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Minimum Access Conditions complied with					
1. Compliance with minimum access conditions	To ensure minimum capacity and linkage between CB and investments.	Compliance with MACs. MoV: Review of the conditions mentioned above and the MoV of these.	At point of time for the ACPA	Met	The County has complied with the MACs as evidenced in section 2.1 : compliance with the CB plan and implementation of the same could not be determined as funding is yet to be disbursed
Financial Management					
2. Financial statements submitted	To reduce fiduciary risks	Financial Statements with letter on documentation submitted to the Kenya National Audit Office by 30th September and National Treasury with required signatures (Internal auditor, heads of accounting unit etc.) as per the PFM Act Art.116 and Art. 164 (4). This can be either individual submissions from each department, or consolidated statement for the whole county. If individual	3 months after closure of the FY (30 th of September). Complied with if the county is submitting individual department statements: 3 months after	Met	The most recently financial statements relate to 2015/2016 Separate financial statements for the County Executive and the County Assembly were submitted by 30 th September 2016. This was evident from receipt stamps. Consolidated financial statements for the County were submitted on 27 th October as evidenced by approval stamps

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>statements are submitted for each department, the county must also submit consolidated statements by 31stOctober. The FS has to be in an auditable format.</p> <p>MoV: Annual financial statements (FSs), submission letters to Office of the Auditor General (OAG) + records in OAG.</p>	<p>end of FY for department statements and 4 months after end of FY for consolidated statement.</p> <p>If the council is only submitting consolidated statement: Deadline is 3 months after end of FY.</p>		<p>The financial statements are signed as required and are in accordance with the IPSAS template provided by the PSASB.</p>
<p>3. Audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue</p>	<p>To reduce fiduciary risks</p>	<p>The opinion in the audit report of the financial statements for county legislature and executive of the previous fiscal year cannot be adverse or carry a disclaimer on any substantive issue.</p> <p>MoV: Audit reports from Office of the Auditor General.</p> <p>Transitional arrangements:</p> <p>Transitional arrangements are</p>	<p>Note. This will be last trigger for release as report is not yet there upon time for the ACPA.</p> <p>Transitional arrangements:</p> <p>First ACPA where MPCs are applied i.e. in the 2016 ACPA:</p>	<p>Met</p>	<p>The audit opinion does not carry an adverse opinion, or a disclaimer on any substantive issue.</p> <p>The opinion in the audit report of the 2015/2016 financial statements for the County Assembly were qualified on various grounds including the following:</p> <p>i) The County Assembly has not kept an asset register for</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>in place as audit report may be disclaimed due to balance sheet issues.</p> <p>First year where the Minimum Performance Conditions are applied (i.e. 2nd AC&PA starting in September 2016) the conditions are as follows:</p> <p>Audit report shows that the county has:</p> <ul style="list-style-type: none"> • Provided documentation of revenue and expenditures (without significant issues leading to adverse opinion); • No cases of substantial mismanagement (which in itself would lead to adverse audit opinion) and fraud; • Spending within budget and revised budget; • Quarterly reports submitted in last FY to CoB; • Books of accounts (cashbooks) posted with 	<p>Issues are defined for the core issues, which disqualify counties as per audit reports, see previous column.</p>		<p>assets acquired within the year worth KES. 105,234,170</p> <p>ii) Irregular borrowing from Car and Mortgages Fund amounting to KES. 45,320,452</p> <p>iii) 90% of the expenditure relating to construction of the County Assembly amounting to Kes. 21,258,865 was incurred yet the project stalled and the work was not completed</p> <p>iv) Long outstanding imprest amounting to Kes. 24,007,281 being more than three months overdue (post 30.06.2016</p> <p>v) Kes. 9,696,309 was paid to 5 firms to publicize five similar legislative bills</p> <p>The opinion in the audit report of the 2015/2016 financial statements for the County Executive have been qualified on various grounds including the</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p>bank reconciliations up-to-date.</p> <ul style="list-style-type: none"> Assets register for new assets in place 			<p>following:</p> <ul style="list-style-type: none"> i) Unaccounted imprest worth Kes. 2,108, 980 ii) Unsettled and unsupported pending bills worth kes. 351, 540,676 iii) Incomplete and stalled projects including department of health Kes.131,517,067, trade and co-operatives, 27,750, 888 iv) Implementation of projects without feasibility study including Afforestation projects worth Kes. 3,995,000. Health centres, Kes. 114,293, 686 v) Delayed project utilization and service delivery , Education Kes. 2,499, 387, Roads , public works and infrastructure

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Planning					
4. Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	CIDP, Annual Development Plan and budget approved and published (on-line). (Note: The approved versions have to be the version published on county website) (PFM Act, Art 126 (4)). MoV: CIDP, ADP, and budget approval documentation, minutes from council meetings and review of county website.	At the point of time of the ACPA, which will take place in Sep-Nov, the plans for current year are reviewed.	Met	The CIDP for the year 2013-2017 is in place. A hard copy was presented and the same has been published on the county website ADP for 2015/2016 and 2016/2017 is in place and published on the county website. Approved budget for the year 2015/2016 and 2016/2017 is in place and published on the county website
Use of funds in accordance with Investment menu					
5. Adherence with the investment menu	To ensure compliance with the	Adherence with the investment menu (eligible expenditures) as defined in	In 2016 ACPA (Q3 2016) this MPC will not be	N/A	The investment menu relates to the actual capacity building grant

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	environmental and social safeguards and ensure efficiency in spending.	<p>the PG Grant Manual.</p> <p><u>MoV</u>: Review financial statements against the grant guidelines. Check up on use of funds from the CPG through the source of funding in the chart of accounts (if possible through the general reporting system with Source of Funding codes) or special manual system of reporting as defined in the Capacity and Performance Grant Manual)</p> <p>Review budget progress reports submitted to CoB.</p>	measured as the level 2 grant starts only from FY 2017/18.		which is yet to be given
Procurement					
6. Consolidated Procurement plans in place.	To ensure procurement planning is properly coordinated from the central procurement	<p>Up-dated consolidated procurement plan for executive and for assembly (or combined plan for both).</p> <p><u>MoV</u>: Review procurement plan of each procurement entity and county</p>	At point of the ACPA (for current year)	Met	<p>Consolidated procurement plans for 2015/2016 are in place</p> <p>Consolidated procurement plans for 2016/2017 are in place</p> <p>Procurement plans for 2015/2016 and 2016/2017 are</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	unit instead at departmental , and to ensure sufficient capacity to handle discretionary funds.	<p>consolidated procurement plan and check up against the budget whether it encompass the needed projects and adherence with procurement procedures.</p> <p>The procurement plan(s) will have to be up-dated if/and when there are budget revisions, which require changes in the procurement process.</p> <p>Note that there is need to check both the consolidated procurement plan for 1) the assembly and 2) the executive, and whether it is revised when budget revisions are made.</p>			aligned with the budget and were updated in line with revised budgets.
Core Staffing in Place					
7. County Core staff in place	To ensure minimum capacity in staffing	<p>Core staff in place as per below list (see also County Government Act Art. 44).</p> <p>The following staff positions should be in place:</p>	At the point of time for the ACPA.	Met	<p>Staff organogram is in place and related noted for all the departments.</p> <p>All key positions have been filled by qualified staff based on the qualifications set out in the</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<ul style="list-style-type: none"> • the country secretary • chief officer of finance, • planning officer, • internal auditor, • procurement officer • accountant • Focal Environmental and Social Officer designated to oversee environmental and social safeguards for all sub projects • M&E officer <p><u>MoV</u>: Staff organogram, schemes of service to review the qualifications against requirements (hence the staff needs to be substantive compared to the schemes of service), sample check salary payments, job descriptions, interview and sample checks. Staff acting in positions may also fulfill the conditions if they comply with the qualifications required in the schemes of service.</p>			<p>advertisement based on the National Government scheme of service and updated staff files were reviewed as part verification of the same.</p> <p>Sampled files included those of the County Secretary, Planning Officer, Internal Auditor, Planning Officer, Environment Officer and the Accountant and they revealed that qualifications are in line with the job requirements.</p> <p>Job descriptions for staff are not included in individual staff files; however there is a draft document which has been prepared by the county which details job descriptions, scheme of service, salary scale and grading structure and organograms for every department. This has been prepared by the County Public Service Board and is awaiting validation and approval by stakeholders.</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
Environmental and Social Safeguards					
<p>8. Functional and Operational Environmental and Social Safeguards Systems (i.e. screening/vetting, clearance/approval, enforcement & compliance monitoring, grievance redress mechanisms, documentation & reporting) in place.</p>	<p>To ensure that there is a mechanism and capacity to screen environmental and social risks of the planning process prior to implementation, and to monitor safeguard during implementation.</p> <p>To avoid significant adverse environmental and social impacts</p>	<p>1. Counties endorse and ratify the environmental and social management system to guide investments (from the ACPA starting September 2016).</p> <p>2) All proposed investments screened* against set of environmental and social criteria/checklist, safeguards instruments prepared. (sample 5-10 projects). (From the second AC&PA, Sept. 2016).</p> <p>3) Prepare relevant RAP for all investments with any displacement. Project Reports for investments for submission to NEMA. (From the 3rd AC&PA, Sept. 2017). Sample 5-10 projects.</p> <p>4. Establishment of County Environment Committee.</p> <p><u>MoV</u>: Review endorsements from NEMA, ratification, screening materials and documentation, and contracts.</p>	<p>Note that the first installment of the expanded CPG investment menu covering sectoral investments starts from July 2017 (FY 2017/18). Hence some of the conditions will be reviewed in the ACPA prior to this release to ascertain that capacity is in place at county level, and other MPCs will review performance in the year after start on the utilization of the expanded grant menu (i.e. in the 3rd</p>	<p>Met</p>	<p>The following projects were sampled:</p> <ul style="list-style-type: none"> • Proposed borehole drinking water project, Nambuku primary school in Funyula sub county • Proposed sugar factory at Olepito Tangakona • Proposed fish cages at River Siyo in Samoa • Proposed residential development in Busia town • Proposed Okame technical training institute in Teso • Proposed dormitory block at Bukiri High School • Upgrading of LOT 1 roads in Busia town (1.5kms)

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
	<p>To promote environmental and social benefits and ensure sustainability</p> <p>To provide opportunity for public participation and consultation in safeguards process (free, prior and informed consultations – FPIC)</p>	<p>Evidence that all projects are reviewed, coordinated and screened against checklist in Program Operating Manual. Screening may be conducted by various departments, but there is a need to provide an overview and evidence that all projects are screened.</p> <p>* In cases where the county has clear agreement with NEMA that it does the screening and that all projects are screened, this condition is also seen to be fulfilled.</p>	<p>AC&PA, see the previous column for details).</p>		<ul style="list-style-type: none"> • Installation of solar powered pumping unit in Nambale, Matayos and Butula. • Proposed Nabuganda community borehole. <p>Sampled projects were screened against set environmental and social criteria. A standard checklist is yet to be developed.</p> <ul style="list-style-type: none"> • There was an expansion of sugar factory leading to displacement of people and the relevant RAP was in place. • There is no environmental committee in place; however the county assembly has a committee on agriculture, water and environment. This committee has helped to draft the County Environmental Protection and Management bill 2014 and County Waste Management bill 2014.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
					<ul style="list-style-type: none"> • There is a County Environment Steering Committee as evidenced by minutes of the meetings held dated 11/1/2016, 26/1/2016 and 10/5/2016. An appointment letter dated 15/7/2016 was also obtained showing appointment of members to the Environment Management Committee. • There is a good working relationship between NEMA and the County with NEMA being housed by the county. Additionally, NEMA does screening for all the documents, however there's no formal agreement with NEMA.

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
9. Citizens' Complaint system in place	To ensure sufficient level of governance and reduce risks for mismanagement.	<p>Established an operational Complaints Handling System, including a:</p> <p>(a) complaints/grievance committee to handle complaints pertaining to fiduciary, environmental and social systems.</p> <p>b) A designated a Focal Point Officer to receive, sort, forward, monitor complaints</p> <p>c) simple complaints form/template designed and available to the public</p> <p>d) Multiple channels for receiving complaints e.g. email, telephone, anti-corruption boxes, websites etc.)</p> <p>e) Up to date and serialized record of complaints coordinate implementation of the Framework and a grievance committee is in place.</p>	At point of time for the ACPA.	Met	<p>There is a complaints/grievances committee which handles all the complaints relating to the County. The committee is comprised of representatives of various units including the staff union and the county assembly.</p> <p>The Chief of Staff is in charge of receiving, sorting, forwarding and monitoring complaints. There is also a designated secretary who supports the Chief of Staff. The county has already shortlisted and interviewed candidates for a dedicated civic education and citizenry participation position under the Office of the Governor.</p> <p>There are multiple channels for receiving complaints which include suggestion boxes, telephone and websites. Members of the public can also visit the County offices to lodge their complaints verbally or in writing.</p> <p>There is an up to date serialized</p>

MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Detailed indicator and Means of Verification	Timing	Assessment Met/ Not Met	Detailed Assessment Findings
		<p><u>MoV</u>: Review county policy, availability of the focal office (recruitment files, salary payments, job description for focal point, and evidence for operations, etc. + members of grievance committee, minutes from meetings, various channels for lodging complaints, official and up to date record of complaints etc.</p> <p><i>See also County Government Act Art. 15 and 88 (1)</i></p>			<p>record of complaints managed by the designated secretary as well as at various individual departments.</p>

2.3 Performance Measures

The summary of results for Performance Measures is as shown in table 2.3 below

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
KRA 1: Public Financial Management Max score: Maximum 30 points.							
<i>Strengthened budget formulation, resource mobilization and allocation</i>							
1.1	Program Based Budget prepared using IFMIS and SCOA	Budget format and quality	The annual budget approved by the County Assembly is: a) Program Based Budget format. b) Budget developed using the IFMIS Hyperion module.	Review county budget document, IFMIS up-loads, the CPAR, 2015. Check use of Hyperion Module: all budget submissions include a PBB version printed from Hyperion (submissions may also include line item budgets prepared using other means, but these must match the PBB budget –	Maximum 2 points. 2 milestones (a & b) met: 2 points 1 of the 2 milestones met: 1 point	2	a) Budget is program based and approved. b) Budget is developed using Hyperion module however the module is only used by one staff who is the Head of Budgeting. Other staff are not familiar with the module.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				spot check figures between different versions).			
1.2		Budget process follows clear budget calendar	<p>Clear budget calendar with the following key milestones achieved:</p> <p>a) Prior to end of August the CEC member for finance has issued a circular to the county government entities with guidelines to be followed;</p> <p>b) County Budget review and outlook paper – submission by county treasury to CEC by 30 September to be submitted to the County assembly 7 days after the CEC has approved it but no later than 15th October.</p> <p>c) County fiscal strategy</p>	<p>PFM Act, art 128, 129, 131.</p> <p>Review budget calendar, minutes from meetings (also from assembly resolutions) circular submission letters, county outlook paper, minutes from meetings and Financial Statements.</p>	<p>Max. 3 points</p> <p>If all 5 milestones (a-e) achieved: 3 points</p> <p>If 3-4 items: 2 points</p> <p>If 2 items: 1 point</p> <p>If 1 or 0 items: 0 points.</p>	3	<p>a) Circular prepared and issued on 28.08.2015 for FY 2015/2016 24.08.2016 for FY 2016/2017 as per copies presented</p> <p>b) Budget review and outlook papers were prepared by County Treasury to CEC on 22.08.2016 and to Assembly on 26.08.2016.</p> <p>c) Fiscal strategy paper submitted on 26.02.2017 as per submission letters</p> <p>d) Budget estimates submitted to county</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>paper (FSP) – submission (by county treasury) of county strategy paper to county executive committee by 28th Feb, County Treasury to submit to county assembly by 15th of march and county assembly to discuss within two weeks after mission.</p> <p>d) CEC member for finance submits budget estimates to county assembly by 30th April latest.</p> <p>e) County assembly passes a budget with or without amendments by 30th June latest.</p>				<p>assembly 30.03.2016 as per submission letters</p> <p>e) The County Assembly passed the budget on time as evidenced by the Hansard report dated 22nd June 2016.</p>
1.3		Credibility of budget	a) Aggregate expenditure out-turn compared to original approved budget.	Review the original budget and the annual financial statements, budget	Max. 4 points. <u>Ad</u> a): If expenditure	0	Actual expenditure for the year 2015/2016 was 5.803B against a budget of 7.3B. This

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			b) Expenditure composition for each sector matches budget allocations (average across sectors).	progress reports, audit reports, etc. Use figures from IFMIS (general ledger report at department (sub-vote) level).	<p>deviation between total budgeted expenditures and total exp. in final account is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p> <p><u>Ad b):</u> If average deviation of expenditures across sectors is less than 10 % then 2 points.</p> <p>If 10-20 % then 1 point.</p> <p>More than 20 %: 0 point.</p>	1	<p>totals to a variance of 20.5%</p> <p>Based on the CBROP, the Average deviation of expenditure for 2015/2016 across the sectors is 18.3% categorized as below;</p> <ul style="list-style-type: none"> • Personal emolument 0.39% • Operation and maintenance 21.49% • Development 33.22%

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<i>Revenue Enhancement</i>							
1.4	Enhanced revenue management and administration	Performance in revenue administration	Automation of revenue collection, immediate banking and control system to track collection.	Compare revenues collected through automated processes as % of total own source revenue.	Max: 2 points. Over 80% = 2 points Over 60% = 1 point	1	Revenue collection was automated in the year 2016/2017. The revenue system was commissioned on 1 st of August 2016. Total revenue collected through automated sources was 150M compared to a total of OSR amounting to 234 M by 30 th April 2017. This represents 64.1%
1.5		Increase on a yearly basis in own source revenues (OSR).	% increase in OSR from last fiscal year but one (year before previous FY) to previous FY	Compare annual Financial Statement from two years. (Use of nominal figures including inflation etc.).	Max. 1 point. If increase is more than 10 %: 1 point.	0	OSR for 2014/2015 was 311.07M while OSR for 2015/2016 334.22M. This represents a 7.44% increase.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
<i>Enhanced capacity of counties on execution (including procurement), accounting and reporting</i>							
1.6	Reporting and accounting in accordance with PSASB guidelines	Timeliness of in-year budget reports (quarterly to Controller of Budget).	<p>a) Quarterly reports submitted no later than one month after the quarter (consolidated progress and expenditure reports) as per format in CFAR, submitted to the county assembly with copies to the controller of budget, National Treasury and CRA.</p> <p>b) Summary revenue, expenditure and progress report is published in the local media/web-page.</p>	<p>Review quarterly reports, date and receipts (from CoB). Check against the PFM Act, Art. 166. CFAR, Section 8.</p> <p>Review website and copies of local media for evidence of publication of summary revenue and expenditure outturns.</p>	<p>Max. 2 points. (a &b) Submitted on time and published: 2 points. (a only): Submitted on time only: 1 point.</p>	1	Quarterly reports for 2015/2016 and 2016/2017 were submitted on time (within 15 days after the end of each quarter) as per submission letters. For instance quarter one financial statements were submitted on 24.10.2016. However the quarterly reports were not published online.
1.7		Quality of financial statements.	Formats in PFMA and CFAR, and standard templates issued by the IPSAS board are applied and the FS include cores issues such as trial balance, bank reconciliations linked with closing balances, budget execution report,	Review annual financial statements, bank conciliations and related documents and appendixes to the FS, date and receipts (from CoB)	<p>Max. 1 point. Quality as defined by APA team or NT assessment (excellent/satisfactory): 1 point</p>	1	Financial statements for 2015/2016 were in the format prescribed by the PSASB. The format used comprises of statement of receipts and payments, statement of assets,

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			schedule of outstanding payments, appendix with fixed assets register.	and NT). Check against the PFM Act, Art. 166 and the IPSAS format. CFAR, Section 8. Check against requirements. If possible review ranking of FS by NT (using the County Government checklist for in-year and annual report), and if classified as excellent or satisfactory, conditions are also complied with.			statement of cash flow, statement of appropriation (recurrent and development), summary of provisioning, significant accounting policies as well as notes to the financial statements.
1.8		Monthly reporting and up-date of accounts, including:	The monthly reporting shall include: 1. Income and expenditure statements; 2. Budget execution	Review monthly reports. See also the PFM Manual, p. 82 of which some of the	Max. 2 points. If all milestones (1-3): 2 points	1	Monthly reports which includes an income and expenditure statement as well as bank reconciliation is

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>report,</p> <p>3. Financial statement including:</p> <p>a. Details of income and revenue</p> <p>b. Summary of expenditures</p> <p>c. Schedule of imprest and advances;</p> <p>d. Schedule of debtors and creditors;</p> <p>e. Bank reconciliations and post in general ledger.</p>	measures are drawn from.	<p>If 1 or 2: 1 point</p> <p>If none: 0 points.</p>		<p>prepared.</p> <p>Comprehensive monthly financial statements are not prepared.</p>
1.9		Asset registers up-to-date and inventory	Assets registers are up-to-date and independent physical inspection and verification of assets should be performed once a year.	<p>Review assets register, and sample a few assets.</p> <p>PFM Act. Art 149.</p> <p>Checkup-dates.</p>	<p>Max. 1 point.</p> <p>Registers are up-to-date:</p> <p>1 point.</p> <p>Transitional arrangements:</p> <p><u>First year:</u> Assets register need only to contain</p>	1	A fixed asset register is in place and is updated for assets acquired by the County. Assets inherited from the defunct local authorities are not in the asset register. The register includes dates of acquisition, supplier, total historical cost and

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					assets acquired by county governments since their establishment. <u>Second year</u> onwards: register must include all assets, including those inherited from Local Authorities and National Ministries		location. Assets are not tagged; however there is an Asset and Liabilities Committee which is in the process of resolving historical issues to do with asset management. Annual verification of assets is also done at the end of the financial year.
	<i>Audit</i>						
1.10.	Internal audit	Effective Internal audit function	Internal audit in place with quarterly IA reports submitted to IA Committee (or if no IA committee, in place, then reports submitted to Governor)	Review audit reports. Check against the PFM Act Art 155	Max. 1 point. 4 quarterly audit reports submitted in previous FY: 1 point.	1	The IA function issued 7 reports in the year 2016/2017. IA plan is in place - There's an internal audit unit in place comprising of 6 employees. The main challenge

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							<p>facing the internal audit function is lack of capacity to effectively undertake their work, these includes lean staffing, lack of requisite skills and competences.</p> <p>The department also lacks enough funding for logistics e.g. no vehicles to visit projects.</p>
1.11		Effective and efficient internal audit committee.	IA/Audit committee established and review of reports and follow-up.	<p>Review composition of IA/Audit Committee, minutes etc. for evidence of review of internal audit reports.</p> <p>Review evidence of follow-up, i.e. evidence that there is an ongoing</p>	<p>Max. 1 point.</p> <p>IA/Audit Committee established and reports reviewed by Committee and evidence of follow-up: 1 point.</p>	0	<p>IA audit committee is not in place. The main challenge has been lack of guidelines from SRC regarding the terms of the audit committee.</p> <p>In June 2017, the SRC shared the guidelines or compensating audit committees with Busia County and the process</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>process to address the issues raised from last FY, e.g. control systems in place, etc. (evidence from follow-up meetings in the Committee).</p> <p>PFM Act Art 155.</p>			<p>of appointing the committee members is underway.</p> <p>In absence of the audit committee, the IA function sends reports to the respective chief officer with copies to the Governor, CEC Finance and Chief Officer Finance.</p> <p>Follow ups are done by IA function in writing to the respective Chief Officers with copies to the Chief Officer Finance and CEC finance who escalates any unresolved issues to the county assembly.</p>
1.12	External audit	Value of audit queries	The value of audit queries as a % of total expenditure	<p>Review audit report from KENAO.</p> <p>Total expenditure</p>	<p>Max. 2 points</p> <p>Value of queries <1% of total</p>	0	The value of audit queries for the executive and the assembly is Kes. 695M

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				as per reports to CoB.	expenditures: 2 points <5% of total expenditure: 1 point		while the total expenditure for the executive and the assembly is Kes. 6,777,866,038. The resultant percentage is 10.2%
1.13		Reduction of audit queries	The county has reduced the value of the audit queries (fiscal size of the area of which the query is raised).	Review audit reports from KENAO from the last two audits.	Max. 1 point. Audit queries (in terms of value) have reduced from last year but one to last year or if there are no audit queries: 1 point.	1	The value of the audit queries in 2014/2015 was Kes.1.475B while in 2015/2016 was Kes.695M. This represents a 52% decline
1.14		Legislative scrutiny of audit reports and follow-up	Greater and more timely legislative scrutiny of external audit reports within required period and evidence that audit queries are addressed	Minutes from meetings, review of previous audit reports.	Max. 1 point. Tabling of audit report and evidence of follow-up: 1 point.	1	The Public Investment and Accounts Committee of the county assembly scrutinizes the external audit report as evidenced by minutes of the committee

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							meeting for 2015/2016 and 2016/2017. There are minutes to show that audit queries are addressed from the improved audit opinion 2013/2014 to 2014/2015.
	Procurement						
11.5	Improved procurement procedures	Improved procurement procedures including use of IFMIs, record keeping, adherence to procurement thresholds and tender evaluation.	Note: When PPRA develop a standard assessment tool, APA will switch to using the score from the PPRA assessment as the PM (PFR may incentivize PPRA to do this in DLI 1 or 3). a) 25 steps in the IFMIS procurement process adhered with. b) County has submitted required procurement	Annual procurement assessment and audit by PPRA and OAG Sample 5 procurements (different size) and review steps complied with in the IFMIS guidelines. Calculate average steps complied with	Max. 6 points. a) IFMIS Steps: <15steps=0 points; 15-23=1 point; 24-25= 2 points b) Timely submission of quarterly reports to PPRA (both annual reports plus all reports		a)13 steps in IFMIS are adhered to in the procurement and payment processes. The samples were drawn from procurement done through open tender (OT) and frame contracting. b)Requisite procurement reports were sent to the PPRA- mainly those relating to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>reports to PPRA on time.</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements.</p> <p>d) Secure storage space with adequate filing space designated and utilized – for a sample of 10 procurements, single files containing all relevant documentation in one place are stored in this secure storage space (1 point)</p> <p>e) Completed evaluation reports, including individual evaluator scoring against pre-defined documented evaluation criteria and signed by each member of</p>	<p>in the sample.</p> <p>Review reports submitted.</p> <p>Check reports from tender committees and procurement units.</p> <p>Check a sample of 5 procurement and review adherence with thresholds and procurement methods and evaluation reports.</p> <p>Check for secure storage space and filing space, and for a random sample of 10 procurements of various sizes, review contents of</p>	<p>for procurements above prescribed thresholds):</p> <p>1 point</p> <p>c) Adherence with procurement thresholds and procurement methods for type/size of procurement in a sample of procurements:</p> <p>1 point.</p> <p>d) Storage space and single complete files for sample of procurements: 1 point</p> <p>e) Evaluation</p>	<p>A)0</p> <p>B)1</p> <p>C)1</p> <p>D)0</p> <p>E)1</p>	<p>goods and services above the required threshold.</p> <p>c)Sampled procurement items adhered to the procurement threshold and method for their types/sizes. The files included:</p> <ul style="list-style-type: none"> •Medical Training College 68.9M, •Solar powered boreholes worth 89M, •ICU machine worth 174M, •Equipment for road construction 100M, •Revenue automation 27M, <p>I.e.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			the evaluation team, available for a sample of 5 large procurements (2 points)	files.	reports: 1 point		<ul style="list-style-type: none"> • RFP-No limits under this method. • Restricted (special groups method)-minimum level of 1.5M and no maximum and targeting special groups. • Direct method-No minimum or maximum with proper justification. • Request for quotation (RFQ)-minimum 30k maximum 2M per item. • National open tender services. Minimum 3M maximum determined by

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>budget.</p> <p>d)Though files were adequately updated, there is insufficient storage for safe keeping of the files. There is no clear policy on archival; there is insufficient storage space for safe keeping of the files. There is no clear policy on archival and retrieval.</p> <p>e)There were evaluation reports in place for the sampled procurement items including the individual scoring for each evaluator against pre-defined documented evaluation criteria and signed by each member of the evaluation team.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
Key Result Area 2: Planning and M&E Max score: (tentative 20 points)							
2.1	County M&E system and frameworks developed	County M&E/Planning unit, and frameworks in place.	<p>a) Planning and M&E units (may be integrated in one) established.</p> <p>b) There are designated planning and M&E officer and each line ministry has a focal point for planning and one for M&E</p> <p>c) Budget is dedicated for both planning and M&E.</p>	<p>Review staffing structure and organogram.</p> <p>Clearly identifiable budget for planning and M&E functions in the budget.</p>	<p>Maximum points 3</p> <p>The scoring is one point per measure Nos. a-c complied with.</p>	<p>a)1</p> <p>b)1</p>	<p>a) There is a planning and M&E unit in place.</p> <p>b) There is a designated focal point for planning and M&E. The M&E department has 4 staff permanently assigned to the department and 8 M&E champions in each department. The Sub County ward officers have also been trained in M&E</p> <p>c) Budget provision for M& E activities is included under various line items in the recurrent expenditure such as travel and training is not clearly showing what relates to M&E partly due to coding challenges in</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>IFMIS.</p> <p>Most of the M&E work is done for the County Executive when compared to the County Assembly</p>
2.2		County M&E Committee in place and functioning	County M&E Committee meets at least quarterly and reviews the quarterly performance reports. (I.e. it is not sufficient to have hoc meetings).	Review minutes of the quarterly meeting in the County M&E Committee.	<p>Maximum: 1 point</p> <p>Compliance: 1 point.</p>	<p>1 0</p>	<p>There is no county M&E committee due to lack of approved legislation to support M&E work. In the absence of the M&E committee, the M&E champions from each department meet on a regular basis to deliberate on M&E issues</p> <p>There is a draft M&E policy which is yet to be approved.</p> <p>There is lack of awareness on the role</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							of the M&E function within the county especially in the county assembly
2.3	County Planning systems and functions established	CIDP formulated and updated according to guidelines	<p>a) CIDP: adheres to guideline structure of CIDP guidelines,</p> <p>b) CIDP has clear objectives, priorities and outcomes, reporting mechanism, result matrix, key performance indicators included; and</p> <p>c) Annual financing requirement for full implementation of CIDP does not exceed 200% of the previous FY total county revenue.</p>	<p>CIDP submitted in required format (as contained in the CIDP guidelines published by MoDP).</p> <p>See County Act, Art. 108, Art 113 and Art. 149.</p> <p>CIDP guidelines, 2013, chapter 7.</p>	<p>Maximum: 3 points</p> <p>1 point for compliance with each of the issues: a, b and c.</p>	<p>A)1</p> <p>b)1</p> <p>c)1</p>	<p>a) CIDP 2013-2017 adheres to the required format which is contained in the CIDP guidelines published By the MoDP</p> <p>-Several amendments have been done in 2013 to align it to the requirements</p> <p>b) CIDP has clear objective, priorities and outcomes reporting mechanisms, result matrix and key performance indicators</p> <p>c) The annual financing requirement of the CIDP does not exceed 200% of the previous year's total county revenue. I.e. it is by 104%.</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							There is also lack of capacity within the County Assembly in respect of the budgeting process leading to arbitrary reduction of the budgets proposed by the Executive
2.4		ADP submitted on time and conforms to guidelines	<p>a) Annual development plan submitted to Assembly by September 1st in accordance with required format & contents (Law says that once submitted, if they are silent on it then it is assumed to be passed).</p> <p>b) ADP contains issues mentioned in the PFM Act 126,1, <u>number A-H</u></p>	Review version of ADP approved by County Assembly for structure, and approval procedures and timing, against the PFM Act, Art 126, 1.	<p>Maximum: 4 points</p> <p>Compliance a): 1 point.</p> <p>b) All issues from A-H in PFM Act Art 126,1: 3 points</p> <p>5-7 issues: 2 points</p> <p>3-4 issues: 1 point, see Annex.</p>	<p>a)1</p> <p>b) 2</p>	<p>a) The ADP was submitted on 25.08.2015 for FY 2015/2016 and on 01.09.2016 for FY 2017/2018 to the assembly as evidenced by the submission letters.</p> <p>b) The ADP does not contain the following 3 issues listed below as prescribed by the PFM act</p> <p>A description of how the county government</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>is responding to changes in the financial and economic environment</p> <p>A detailed description of proposals, with respect to; the development of physical, intellectual , human and other resources of the county including measurable indicators where those are feasible</p> <p>A summary budget in the format required by regulations</p> <p>There are challenges pertaining to availability of available data which can be used as baseline for M&E and costing during</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							budgeting. Note: the CSFP contains the above requirements
2.5		Linkage between CIDP, ADP and Budget	Linkages between the ADP and CIDP and the budget in terms of costing and activities. (costing of ADP is within +/- 10 % of final budget allocation)	Review the three documents: CIDP, ADP and the budget. The budget should be consistent with the CIDP and ADP priorities. The costing of the ADP is within +/- 10% of final budget allocation. Sample 10 projects and check that they are consistent between the two documents.	Maximum: 2 points Linkages and within the ceiling: 2 points.	1	There is a linkage between the CIDP, ADP, CFSP and the annual budget for the sampled projects in terms of the activities. However, there is a difference in costing between the ADP , CFSP and the final budget Only one of the sampled projects had consistency between the ADP and the final budget. The average variance for sampled projects was 21%. Sampled projects

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>included:</p> <ul style="list-style-type: none"> •Medical Training College 68.9M, •Solar powered boreholes worth 89M, •ICU machine worth 174M, •Equipment for road construction 100M, •Revenue automation 27M,
2.6	Monitoring and Evaluation systems in place and used, with feedback to plans	Production of County Annual Progress Report	<p>a) County C-APR produced;</p> <p>b) Produced timely by September 1 and</p> <p>c) C-APR includes clear performance progress against CIDP indicator targets and within result matrix for results and implementation.</p>	<p>Check contents of C-APR and ensure that it clearly links with the CIDP indicators.</p> <p>Verify that the indicators have been sent to the CoG.</p>	<p>Maximum: 5 points.</p> <p>a) C-APR produced = 2 points</p> <p>b) C-APR produced by end of September. 1 point.</p> <p>c) C-APR</p>	<p>A) 2</p> <p>B) 1</p> <p>C) 2</p>	<p>a) There is an annual M&E report which is prepared by the M&E function in liaison with other departments. The indicators used in the report have been sent to the CoG.</p> <p>b) 2015/2016 report was produced and</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			(Ad b) Compliance if produced within 3 months of the closure of a FY and sent to Council of Governors for information. This will be done in reference with the County Integrated M&E System Guidelines.		includes performance against CIDP performance indicators and targets and with result matrix for results and implementation: 2 points. (N.B. if results matrix is published separately, not as part of the C-ADP, the county still qualifies for these points)		submitted on 5 th July 2016. c) The M&E report includes performance against CIDP and ADP indicators and targets. There is lack of capacity in preparing various M&E reports and tools though the National Treasury has seconded an employee to support the County Note: Annually the Governor and the rest of the executive hold The State of the County sessions at Sub-County levels and explain the performance status to the public and there after which a presentation of the overall performance

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							report (State of the County) is done to the Assembly.
2.7		Evaluation of CIDP projects	Evaluation of completion of major CIDP projects conducted on an annual basis.	Review completed project and evaluations (sample 5 large projects).	Maximum: 1 point. Evaluation done: 1 point.	1	From the sampled projects relating to pipe extension, solar powered boreholes, hand dug shallow wells; revenue automation and medical cover were evaluated in the last one year. There is however, no clear time lines when the evaluation is meant to done.
2.8		Feedback from Annual Progress Report to Annual Development Plan	Evidence that the ADP and budget are informed by the previous C-APR.	Review the two documents for evidence of C-ARP informing ADP and budget	Maximum: 1 point. Compliance: 1 point.	1	The ADP and the budget were informed by the previous M&E report produced. The M&E report is similar to the C-APR in that it highlight progress made

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							against CIDP indicators.
Key Result Area 3: Human Resource Management Max score: 12 points.							
3.1	Staffing plans based on functional and organizational assessment	Organizational structures and staffing plans	<p>a) Does the county have an approved staffing plan in place, with annual targets?</p> <p>b) Is there clear evidence that the staffing plan was informed by a Capacity Building assessment / functional and organizational assessment and approved organizational structure.</p> <p>c) Have the annual targets in the staffing plan been met?</p>	<p>Staffing plan</p> <p>Capacity Building Assessment / CARPS report</p> <p>Documentation evidencing hiring, training, promotion, rationalization, etc.</p> <p>In future years (after first AC&PA), there has to be evidence that CB/skills assessments are conducted annually to get points on (b).</p>	<p>Maximum points: 3</p> <p>First AC&PA: a = 2 points, b = 1 point c = NA.</p> <p>Future AC&PAs: a=1 point, b = 1 point, c = 1 point</p>	<p>a)0</p> <p>b)1</p> <p>c)0</p>	<p>a) Approved staffing plan is available and was prepared in 2014 as evident in the report availed. However, there are no clear annual targets included in the document. The staffing plan is based on capacity building based on the minutes of the HR Advisory Committee of the Assembly</p> <p>b)The 2014 report includes a functional and organizational assessment and there is an approved organizational structure informing the staffing plan</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				Targets within (+/- 10 % variations).			
3.2	Job descriptions, including skills and competence requirements	Job descriptions, specifications and competency framework	<p>a) Job descriptions in place and qualifications met (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>b) Skills and competency frameworks and Job descriptions adhere to these (AC&PA 1: Chief officers / heads of departments; 2nd AC&PA: all heads of units; future AC&PAs: all staff (sample check))</p> <p>c) Accurate recruitment, appointment and promotion records available</p>	<p>Job descriptions</p> <p>Skills and competency frameworks.</p> <p>Appointment, recruitment and promotion records</p>	<p>Maximum score: 4 points</p> <p>All a, b and c: 4 points.</p> <p>Two of a-c: 2 points</p> <p>One of a-c: 1 point</p>	1	<p>a) Job descriptions are have not been kept in the employees personal files. There are however generic job descriptions developed for senior staff which are consolidated in one file. Sampled staff files revealed that the staff met the requirements published based on the National Government scheme of service this is also evidenced by the sampled recruitment files for senior staff.</p> <p>b) There was no skills and competency framework in place. However there is a draft report on Job descriptions, staff</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>establishment, organization structure, salary scale and grading structure which also includes a scheme of service for all the jobs including promotion requirements. This report is awaiting validation by stakeholders</p> <p>c) Sampled staff files contained completed evaluation forms before promotions were done as evidenced by minutes of the county HR management advisory committee. In addition there are records on recruitments and appointments.</p>
3.3	Staff appraisal	Staff appraisals	a) Staff appraisal and performance management	Review staff appraisals.	Maximum score: 5 points. ¹	a)1	a) Staff appraisal is done for all staff as

¹ Note: higher points only expected in subsequent ACPAs, but PM is kept stable across ACPAs.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	and performance management operationalized in counties	and performance management	<p>process developed and operationalized.</p> <p>b) Performance contracts developed and operationalized</p> <p>c) service re-engineering undertaken</p> <p>d) RRI undertaken</p>	<p>County Act, Art 47 (1).</p> <p>Country Service Records. Public Board</p> <p>Staff assessment reports.</p> <p>Re-engineering reports covering at least one service</p> <p>RRI Reports for at</p>	<p>a) Staff appraisal for all staff in place: 1 point. (If staff appraisal for</p> <p>b) Performance Contracts in place for CEC Members and Chief Officers: 1 point</p> <p>Performance Contracts in place for the level below Chief Officers: 1 point</p> <p>c) Service delivery processes re-engineered in counties: 1 point</p> <p>d) Rapid Results Initiatives-RRIs</p>	<p>b)1</p> <p>c)0</p> <p>d)0</p>	<p>evidenced by completed appraisal forms for sampled files for the year 2015/2016.</p> <p>b) Performance contracts are in place for CEC member and Chief Officers as evidenced by signed performance contracts for sampled files. The contract form is not robust and aligned to specific job descriptions For instance the Chief Officer Public Service Management signed her performance contract on 26.07.2016 for the period 1st July 2016 to 30th June 2017.</p> <p>c) No service re-engineering was done in regards to HR and as</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				least one 100 day period.	launched/upscaled: 1 point		such no reports were availed. d) There was one case of RRI relating to health workers in 2015. No report was availed on the same.
Key Result Area 4: Civic Education and Participation - <i>A citizenry that more actively participated in county governance affairs of the society</i> Max score: 18 points							
4.1	Counties establish functional Civic education Units	CEU established	Civic Education Units established and functioning: (a) Formation of CE units (b) Dedicated staffing and (c) Budget, (d) Programs planned, including curriculum, activities etc. and (e) Tools and methods for CE outlined.	County Act, Art 99-100.	Maximum 3 points. CEU fully established with all milestones (a)- (e) complied with: 3 points. 2-4 out of the five milestones (a-e): 2 points Only one: 1 point.	2	a) The Chief of Staff is in charge of civic education and citizen participation. The County has already shortlisted and interviewed candidates for a dedicated civic education and citizenry participation role under the Office of the Governor. b) There is one Secretary who is dedicated to

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>receiving and tracking all complaints in support of the Chief of Staff</p> <p>c) There is a budget dedicated for citizen participation i.e. 50M for finance and ICT in the year 2016/2017 and 20M Public communication for the year 2016/2017</p> <p>d) There is an approved work plan in place for public participation which includes specific activities and timelines</p> <p>e) Various methods are used to undertake civic education including, workshops, trainings, publications though the websites and county magazines</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
4.2		Counties roll out civic education activities	Evidence of roll-out of civic education activities – (minimum 5 activities).	County Act, art. 100. Examples are engagements with NGOs to enhance CE activities/joint initiatives on training of citizens etc. Needs to be clearly described and documented in report(s) as a condition for availing points on this.	Maximum 2 points. Roll out of minimum 5 civic education activities: 2 points.	1	Evidence of roll out of 2 civic education activities includes where the county has partnered with NGO's and CSO's including Kengele and Uraia CSO in the sensitization of members of the public, development of the media bill and public participation bill. There is a public complaints handling committee in place
4.3	Counties set up institutional structures systems & process for Public	Communication framework and engagement.	a) System for Access to information/ Communication framework in place, operationalized and public notices and user-friendly documents shared In advance of public	County Act, Art. 96. Review approved (final) policy / procedure documents describing access to	Maximum 2 points. a) Compliance: 1 point. b) Compliance: 1 point.	1	a) There is a media Act which is in place; however there is no policy on access to information /communication or framework in place.

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
	Participation		forums (plans, budgets, etc.) b) Counties have designated officer in place, and officer is operational.	information system and communication framework and review evidence of public notices and sharing of documents. Review job descriptions, pay-sheets and / or other relevant records to ascertain whether designated officer is in place; review documents evidencing activities of the designated officer (e.g. reports written, minutes of meetings attended etc.)			b) The Chief of Staff is the designated officer in regards to citizen participation and engagement. There is evidence of citizen engagement and participation from minutes and attendance registers sampled.
4.4		Participatory planning and budget	a) Participatory planning and budget forums held in previous FY before the	PFM Act, Art. 137.	Maximum points. 3	2	a) Citizens are engaged and there is participation during

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		forums held	<p>plans were completed for on-going FY.</p> <p>b) Mandatory citizen engagement /consultations held beyond the budget forum, (i.e. additional consultations)</p> <p>c) Representation: meets requirements of PFMA (section 137) and stakeholder mapping in public participation guidelines issued by MoDP.</p> <p>d) Evidence that forums are structured (not just unstructured discussions)</p> <p>e) Evidence of input from the citizens to the plans, e.g. through minutes or other documentation</p>	<p>County Act, 91, 106 (4), Art. 115.</p> <p>Invitations</p> <p>Minutes from meetings in the forums.</p> <p>List of attendances,</p> <p>Meetings at ward levels,</p> <p>Link between minutes and actual plans.</p> <p>List of suggestions from citizens, e.g. use of templates for this and reporting back.</p> <p>Feedback reports /</p>	<p>All issues met (a-f): 3 points.</p> <p>4-5 met: 2 points.</p> <p>1-3 met: 1 point.</p>		<p>planning and budgeting. These activities were undertaken across the 7 Sub-Counties. i.e. Teso North, Teso South, Matayos, Nambale, Butula, Budalangi and Funyula.</p> <p>b) There is evidenced of mandatory citizen engagement during planning and budgeting from attendance registers, invitation notices and feedback reports for sessions held at Sub- County and Ward level</p> <p>c) Representation during planning and budget for the Busia</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			f) Feed-back to citizens on how proposals have been handled.	minutes of meetings where feedback provided to citizens			<p>County Budget and Economic forum is as per the PFM act sec. 137 i.e. it comprises of the Governor, members of the CEC and representatives from the county representing various interest groups (professionals, business leaders, labor issues, persons with disabilities, and various faith based groups in the county)</p> <p>d) There is also evidence that the forums are well structured from the minutes</p> <p>e) There is evidence of</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>input from the citizens to the planning and budgeting process though the minutes and reports of the forums</p> <p>f) There is no evidence showing how feedbacks to citizen's proposals have been handled. However discussions with the County officials revealed that this has been done in the past especially in regard to the budgeting process.</p>
4.5		Citizens' feed back	Citizen's feedback on the findings from the C-APR/implementation status report.	Records of citizens engagement meetings on the findings of the C-	Maximum points: 1 Compliance: 1	0	There is no evidence of citizen engagement in regard to C-APR. There is however a citizens

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				APR. Review evidence from how the inputs have been noted and adhered with and whether there is feed-back mechanism in place.	point.		report card which has been rolled out to give feedback on all county projects. Note: Annually, the Governor and the rest of the Executive Members hold the State of the County sessions at Sub-County levels and explain the performance status to the public and there after present an overall performance report (State of the County) to the assembly.
4.6		County core financial materials, budgets, plans, accounts, audit reports	Publication (on county web-page, in addition to any other publication) of: i) County Budget Review and Outlook Paper ii) Fiscal Strategy Paper	PFM Act Art 131. County Act, Art. 91. Review county web-page.	Maximum points: 5 points 9 issues: 5 points 7-8 issues: 4	1	Fiscal Strategy Paper for FY 2015 and 2016 is the only document published on the county website. The following documents are not

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
		and performance assessments published and shared	<ul style="list-style-type: none"> iii) Financial statements or annual budget execution report iv) Audit reports of financial statements v) Quarterly budget progress reports or other report documenting project implementation and budget execution during each quarter vi) Annual progress reports (C-APR) with core county indicators vii) Procurement plans and rewards of contracts viii) Annual Capacity & Performance Assessment results ix) County citizens' budget 	(N.B.) Publication of Budgets, County Integrated Development Plan and Annual Development Plan is covered in Minimum Performance Conditions)	<ul style="list-style-type: none"> points 5-6 issues: 3 points 3-4 issues: 2 points 1-2 issues: 1 point 0 issues: 0 point. 		<p>published on the county website:</p> <ul style="list-style-type: none"> i) County Budget Review and Outlook Paper ii) Financial statements or annual budget execution report iii) Audit reports of financial statements iv) Quarterly budget progress reports or other report documenting project implementation and budget execution during each

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<ul style="list-style-type: none"> quarter v) Annual progress reports (C-APR) with core county indicators vi) Procurement plans and rewards of contracts vii) Annual Capacity & Performance Assessment results viii) County citizens' budget
4.7		Publication of bills	All bills introduced by the county assembly have been published in the national and in county gazettes or county website, and similarly for the legislation passed.	<p>County Act, Art. 23.</p> <p>Review gazetted bills and Acts, etc.</p> <p>Review county</p>	<p>Maximum points 2</p> <p>Compliance: 2 points.</p>	1	All Bills introduced by the County Assembly have been published in the County gazette and the same has been done for all passed legislation. 46 Bills have been passed, gazette and in Operation. 8

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				web-site.			Bills have been passed but not gazette due to delays with the government printer. However the Bills have not been published in the County website
Result Area 5. Investment implementation & social and environmental performance Max score: 20 points.							
5.1	Output against plan – measures of levels of implementation	Physical targets as included in the annual development plan implemented	The % of planned projects (in the ADP) implemented in last FY according to completion register of projects <i>Note: Assessment is done for projects planned in the Annual Development Plan for that FY and the final contract prices should be used in the calculation. Weighted measure where the size of the projects is</i>	Sample min 10 larger projects from minimum 3 departments/sectors Points are only provided with 100 % completion against the plan for each project. If a project is multi-	Maximum 4 points (6 points in the first two AC&PAs).² More than 90 % implemented: 4 points (6 points in the first two AC&PAs). 85-90 %: 3 points	6	The following projects were sampled <ul style="list-style-type: none"> • Medical Training College 68.9M, 100% complete • Solar powered boreholes worth 89M, 100% complete • ICU machine worth 174M, 100%

²As VFM is only introduced from the third ACPA, the 5 points for this are allocated across indicator 5.1 to 5.4 in the first two ACPA on the top scores in each PM, e.g. from 4 points to 6 points in the Performance Measure No. 5.1

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<i>factored in.</i> If there are more than 10 projects a sample of 10 larger projects is made, and weighted according to the size.	<p>year, the progress is reviewed against the expected level of completion by end of last FY.</p> <p>Use all available documents in assessment, including: CoB reports, procurement progress reports, quarterly reports on projects, M&E reports etc.</p>	<p>75-84%: 2 points</p> <p>65-74%: 1 point</p> <p>Less than 65 %: 0 point.</p> <p>If no information is available on completion of projects: 0 point will be awarded.</p> <p>An extra point will be awarded if the county maintains a comprehensive, accurate register of completed projects and status of all</p>		<p>complete</p> <ul style="list-style-type: none"> • Equipment for road construction 100M, 100% complete • Purchase of banana seedlings 5M, 100% complete • Revenue automation 27M, 100% complete • Installation of solar powered pumping unit in Nambale, Matayos and Butula. 26.8M (80% complete) • Drilling. developing and test pumping of 15 boreholes in Nambale, Matayos and Butula 12.141M (90% complete)

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					ongoing projects (within the total max points available, i.e. the overall max is 4 points/6 respectively in the first two AC&PA).		<ul style="list-style-type: none"> • Completion of ESP fresh produce market 7.1M, 100% complete • Construction of dispensary in Aloete 1.6M, 100% complete • 90% of the projects which were based on the ADP were completed on time based on the project plan.
5.2	Projects implemented according to cost estimates	Implementation of projects and in accordance with the cost estimates	Percentage (%) of projects implemented within budget estimates (i.e. +/- 10 % of estimates).	Sample of projects: a sample of 10 larger projects of various size from a minimum of 3 departments/sectors. Review budget, procurement plans,	Maximum 4 points. (5 points in the first two AC&PAs). More than 90 % of the projects are executed within +/-5 of budgeted costs: 4	4	The following projects were sampled; <ul style="list-style-type: none"> • Medical Training College 68.9M, 100% complete, budget 70M variance -1.5% • Solar powered

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>contract, plans and costing against actual funding. If there is no information available, no points will be provided. If the information is available in the budget this is used. (In case there are conflicts between figures, the original budgeted project figure will be applied).</p> <p>Review completion reports, quarterly reports, payment records, quarterly progress reports, etc.</p> <p>Review M&E reports.</p>	<p>points (5 points in the first two AC&PAs)</p> <p>80-90%: 3 points</p> <p>70-79%: 2 points</p> <p>60-69%: 1 point</p> <p>Below 60%: 0 points.</p>		<p>boreholes worth 89M, 100% complete, budget 92M variance - 3.3%</p> <ul style="list-style-type: none"> • ICU machine worth 174M, 100% complete, budget 170M, variance 2.3% • Equipment for road construction 100M, 100% complete, budget 100M, 0% variance • Purchase of banana seedlings 5M, 100% complete, budget 5M, 0% variance • Revenue automation 27M, 100% complete, budget 28M

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				Compare actual costs of completed project with original budgeted costs in the ADP/budget.			<p>variance -3.7%</p> <ul style="list-style-type: none"> • Installation of solar powered pumping unit in Nambale, Matayos and Butula. 26.8M (80% complete) • Drilling, developing and test pumping of 15 boreholes in Nambale, Matayos and Butula 12.141M (90% complete), budget 13M, variance -7% • Completion of ESP fresh produce market 7.1M, 100% complete, budget 7M, variance 1.4 • Construction of dispensary in Aloete 1.6M, 100%

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>complete, budget 1.6M , 0% variance</p> <ul style="list-style-type: none"> 90% of the projects which were based on the ADP were completed on time based on the project plan.
5.3	Maintenance	Maintenance budget to ensure sustainability	Maintenance cost in the last FY (actuals) was minimum 5 % of the total capital budget and evidence in selected larger projects (projects which have been completed 2-3 years ago) have been sustained with actual maintenance budget allocations (sample of min. 5 larger projects).	<p>Review budget and quarterly budget execution reports as well as financial statements.</p> <p>Randomly sample 5 larger projects, which have been completed 2-3 years ago.</p> <p>Review if maintenance is above 5 % of the capital budget and evidence that</p>	Maximum 3 points (4 points in the first two AC&PAs).	1	<p>The following projects were sampled.</p> <p>a) Medical Training College MTC worth 68.9M-maintenance budget not available, i.e. 0% maintenance</p> <p>b) Solar power boreholes worth 89M maintenance budget of 2M, 2.2% maintenance budget</p> <p>c) Firefighting</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				budget allocations have been made for projects completed 2-3 years ago and evidence that funds have actually been provided for maintenance of these investments.	<p>points (4 in the first two AC&PA).</p> <p>More than 5 % but only 3-4 of the projects are catered for: 2 points.</p> <p>More than 5 % but only 1-2 of the specific sampled projects are catered for: 1 point.</p>		<p>equipment worth 55M-maintenance budget not available, 0% maintenance budget</p> <p>d) ICU machines worth 174M. Maintenance budget not available, 0% maintenance budget</p> <p>e) Revenue automation system worth 27M. Maintenance budget of 22.2%</p>
5.4	Screening of environmental social safeguards	Mitigation measures on ESSA through audit reports	Annual Environmental and Social Audits/reports for EIA /EMP related investments.	Sample 10 projects and ascertain whether environmental/social audit reports have been produced.	<p>Maximum points: 2 points (3 points in the first two AC&PAs)</p> <p>All 100 % of</p>	3	<p>The following sampled projects were all screened and reports were in place:</p> <ul style="list-style-type: none"> Proposed borehole drinking water project Nambuku

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
					<p>sample done in accordance with framework for all projects: 2 points (3 points in the first two AC&PAs)</p> <p>80-99 % of projects: 1 points</p>		<p>primary school in Funyula sub county</p> <ul style="list-style-type: none"> • Proposed sugar factory at Olepito Tangakona • Proposed fish cages at River Siyo in Samoa • Proposed residential development in Busia town • Proposed Okame technical training institute in Teso • Proposed dormitory block at Bukiri High School • Upgrading of LOT 1 roads in Busia town (1.5kms) • Installation of solar

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>powered pumping unit in Nambale, Matayos and Butula.</p> <ul style="list-style-type: none"> Proposed Nabuganda community borehole
5.5	EIA /EMP procedures	EIA/EMP procedures from the Act followed.	<p>Relevant safeguards instruments Prepared: Environmental and Social Management Plans, Environmental Impact Assessment, RAP, etc. consulted upon, cleared/approved by NEMA and disclosed prior to commencement of civil works in case where screening has indicated that this is required. All building & civil works investments contracts</p>	Sample projects	5-10	1	<p>All 100 % of sample done in accordance with framework for all projects: 2 points</p> <p>80-99 % of projects: 1 points</p> <p>For the sampled projects, they are all screened by NEMA.</p> <p>There is a County Waste Management bill 2014 which is undergoing approval process</p> <p>There is a draft county Environmental and Management bill 2014 which is in draft at the committee stage</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
			<p>contain ESMP implementation provisions (counties are expected to ensure their works contracts for which ESIA's /ESMPs have been prepared and approved safeguards provisions from part of the contract.</p>				<p>There is no county environmental committee in place to deliberate on issues, however there is correspondence of efforts to establish a committee dated 1st March 2017 by the Chief Officer Dept. of Water, Irrigation, Environment and Natural Resources.</p> <p>The County has a good working relationship with NEMA with the same agency being housed by the County. Additionally NEMA does screening for all the documents. There is however no formal agreement with NEMA</p> <p>There are</p>

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
							<p>environmental officers in each of the Sub-Counties</p> <p>There is evidence of awareness workshops done at Sub- County level.</p>
5.6	Value for the Money (from the 3 rd AC&PA).	Value for the money.	Percentage (%) of projects implemented with a satisfactory level of value for the money, calibrated in the value for the money assessment tool.	<p>To be included from the 3rd AC&PA only.</p> <p>A sample of minimum 5 projects will be reviewed.</p> <p>The methodology will be developed at a later date, prior to the 3rd AC&PA.</p> <p>Note that a sample will be taken of all</p>	<p>Maximum 5 points.</p> <p>To be developed during implementation based on the TOR for the VfM.</p> <p>Points: maximum 5, calibration between 0-5 points.</p> <p>E.g. more than 90 % of projects Satisfactory: 5</p>	In order to ensure that the scores always vary between 0-100 points, the 5 points are allocated across the PMs 5.1-5.4 with 2 extra points to the PM No. 5.1 and 1 extra to each of the	N/A

No.	Priority Outputs	Performance Area	Performance Measure (Detailed Indicators)	Means of Verification and Issues to Check	Scoring /level of importance	Result (Score)	Detailed Assessment Findings
				<p>projects, not only the ones, which are funded by the CPG.</p> <p>The % of projects (weighted by the size of the projects) with a satisfactory level of value for the money will be reflected in the score i.e. 80 % satisfactory projects= XX points, 70 % = XX points.</p>	<p>points, more than 85 % 4 points, etc.</p>	<p>PMs Nos 5.2-5.4 until VfM is introduced from the 3rd AC&PA.</p>	
					Total Maximum Score: 100 points.	60	

3.0 SUMMARY OF CAPACITY BUILDING REQUIREMENTS

3.1: Summary of Results

Table 6: Summary of Results for Minimum Access Conditions

Minimum Conditions for Capacity and Performance Grants (level 1)	Assessment Met/ Not Met
1. County signed participation agreement	Assessment Met
2. Capacity Building plan developed	Assessment Met
3. Compliance with investment menu of the grant	Not Applicable
4. Implementation of CB plan	Not Applicable

Table 7: Summary of Results Minimum Performance Conditions

#	MPCs for Capacity & Performance Grants (level 2)	Reason and Explanation	Assessment Met/ Not Met
1	Minimum Access Conditions Complied with Compliance with Minimum access conditions	To ensure minimum capacity and linkage between CB and Investments	Assessment Met
2	Financial Management Financial statements submitted	To reduce fiduciary risks	Assessment Met
3	Audit Opinion does not carry an adverse opinion or a disclaimer on any substantive issue	To reduce Fiduciary risks	Assessment Met
4	Planning Annual planning documents in place	To demonstrate a minimum level of capacity to plan and manage funds	Assessment Met
5	Use of funds in accordance with Investment menu	To ensure compliance with the environmental and social safeguards and ensure efficiency in spending.	Not Applicable

6	Procurement Consolidated procurement plans in place	To ensure procurement planning is properly coordinated from the central procurement unit	Assessment Met
7	County Core staff in place	Core staff in place as per County Government Act	Assessment Met
8	Environmental and social safeguards	To ensure that there is a mechanism and capacity to screen environmental and social risks	Assessment Met
9	Citizens' Complaint System in place	To ensure sufficient level of governance and reduce risks for mismanagement	Assessment Met

Table 8: Summary of Results for Performance Measures

Key Result Area	Results /Score
KRA 1: Public Financial Management	17
KRA 2: Planning and Monitoring and Evaluation	16
KRA 3:Human Resources Management	4
KRA 4: Civic Education and Participation	8
KRA 5:Investment implementation & Social and environmental performance	15
Total Score	60

The following is a summary of findings on capacity building requirements of the county based on the assessment (overall indicative areas) listed by Key Result Areas.

a) Public Finance management

- There is need to train staff on the use of IFMIS Hyperion module; currently only one staff i.e. the Head of Budgeting uses the module.
- There is need to scale-up ICT Infrastructure especially at the Sub-County and Ward level so that automated revenue collection is enhanced. In addition there is need to train revenue officers at the Ward level on the same.
- There is need to sensitize the public on revenue automation so as to increase buy-in from the members of the public.
- Staff require training on preparation and review of bank reconciliations. Sensitization on the PFM requirements on publishing financial information is required for key staff in finance and accounting department, planning and budgeting, the county assembly and related departments

- Staff need to be trained/sensitized on the need to prepare comprehensive monthly financial statements.
- Asset registers are currently manually done. Automation of asset management processes will enhance accountability.
- Staffing for the internal audit function needs to be reviewed as there appears to be inadequate staff in the department with 5 out of the 6 audit staff having been inherited from the defunct local authorities. There is need to train the existing staff on risk based auditing and other emerging audit issues including value for money audits and performance audits.
- Funding allocated for internal audit activities needs to be increased to cater for logistics and training.
- The internal audit function requires a system to aid in documentation and reporting as well as tools to support the same including Audit Command Language (ACL) and idea.
- Once the internal audit committee is in place, there will be need to induct the committee and the county assembly and related stakeholders on the role of the committee.
- Members of the county assembly specifically the ones involved in the budgeting process need to be sensitized on their role.
- There is need to conduct sensitization on the need to allocate adequate maintenance costs to all completed county projects.
- For the procurement department, adequate storage and archival facilities are required.

b) Human Resources

- Induction training for staff once proposed Performance Management Systems are developed and installed;
- Support performance improvement through training, short courses, workshops, conferences.

c) Environment and Social Safeguards

- Sensitizations of County Assembly Members and key staff on essence of timelines of passing Environmental and Waste Management bills as well as the importance on ensuring the environment and social safeguards are in place.
- Once in place, the County Environmental Committee staff and relevant stakeholders will need to be sensitized on environmental issues, relevant legislation, the role and reporting arrangements for the committee.
- The county needs to be guided on how to formalize its working arrangement with NEMA and prepare a comprehensive environmental and social safeguard checklist.
- The infrastructure required to ensure the environment and social safe guards are in place needs to be enhanced. This includes, GPS, cameras, noise meters and waste management systems. Therefore there is need to sensitize both the county assembly and the executive on the need to prioritize this infrastructure.
- Short courses for key staff on EIAs/EAs process; conducting public participation processes, support continuous professional development and accreditations;

- Participation in workshops and conferences arranged by professional bodies and special interest groups/networks (e.g. NEMA);

d) Monitoring and Evaluation

- Training for M&E staff, M&E champions and other County staff etc. on developing and implementing an M&E framework data and information collection, analysis and reporting for projects in terms of outputs and outcomes. In addition, there is need to support the county to operationalize the M&E committee and to implement the M&E policy once approved by the assembly.
- Training of staff on M&E systems, data and information collection for M&E, preparation of C-APR/periodical progress reports and disseminations.
- There's need to set up an M&E committee and the members sensitized on M&E matters.
- The County Assembly members should be sensitized on need of the M&E function within the county.
- There is need to train M&E staff on how to improve the register on completed projects in terms of aligning it to the legislation requirements as well as stakeholder expectation.
- Training of staff on preparation of CIDP and the ADP in line with the relevant legislation such as the County government act and the PFM act.

e) Civic Education & Participation

- Once the recruitment of the civic education and citizen participation officer is finalized, there will be need for induction and training of the new staff and further sensitization to all staff about their role. In addition there is need to further review the staffing requirement for this unit.
- There is need to review communication channels for citizen engagement. For instance, the County needs to get a reliable service provider for their website in the short term.
- There is also need to further re-vamp their website (transition from website to web portal) and also consider introducing other channels such as social media.
- There is need to create synergy between the communication function and various departments such as finance, the county assembly and the office of the Governor to ensure that all the information meant for the public is disseminated in a timely manner.
- There is need to implement a robust incident system to manage complaints and ensure efficient communication. For instance, all the communication channels can feed information to a central location and the reported incidences tracked up to resolution within the system.

4.0 CHALLENGES IN THE ASSESSMENT

- The county was not ready for the assessment on time. Fieldwork was therefore delayed by a day commencing on 28th July 2017 as opposed to 27th July, 2017.
- IFMS system was experiencing downtime during the assessment and some of evidence from the system could not be exhaustively verified.

5.0 SPECIFIC AND GENERAL COMMENTS TO INDIVIDUAL ASPECTS OF THE ASSESSMENT PROCESS

Issues raised and respective recommendations made by individual aspect of assessment, i.e. MACs, MPCs and PMs are provided in the following sections 5.1 to 5.3.

5.1 MAC's

These were as per the signed participation agreement and compliance with MAC's. The documents were availed

5.2 MPC's Issues

- Financial statements were submitted to the National Treasury, Controller of Budget and the Office of the Auditor general on time.
- The audited financial statements for 2015/2016 were not availed to us since the Office of the Auditor General is yet to receive the same. We relied on the previous year's audited financial statements for the assessment.
- Planning MACs were met.
- Consolidated procurement plans for 2015/2016 and 2016/2017 are in place. They are also aligned with the budget.
- All core staff are in place. Job descriptions for staff are not included in individual staff files however there is a draft document which has been prepared by the county which details job descriptions, skills and competency framework, scheme of service, salary scale and grading structure and organograms for every department. This has been prepared by the County Public Service Board and is awaiting validation and approval by stakeholders.
- There is no county environmental committee in place. However the county is in the process of establishing one. This will follow the approval of the draft Environmental Protection and Management bill. There is also need to formalize the existing working arrangement with NEMA.
- There is no designated focal unit to carry out civic education and citizen participation. The county is however in the process of recruiting a designated officer. In the meantime, this function sits under the docket of the Chief of Staff.

5.3 PMs

KRA 1: Public Finance Management

- Hyperion budgeting module is only used by one staff who is the head of budgeting. There is need to train other staff on the module.
- The variance on budget utilization was 20.5% in the year 2015/2016. There is need to have a robust M&E unit which has the right skills and resources in order to fast track project implementation.
- Revenue collected through automated sources as a percentage of OSR is still low at 64%. However, significant progress in this area was noted since the revenue

automated system was commissioned on 31st August 2016. In addition, there is need to improve the ICT infrastructure in the sub counties and wards in order to increase revenue collection.

- The trend in OSR is not increasing as expected. The increment in the last one year was 7.4%.
- Though a monthly summary of income and expenditure, comprehensive financial statements are not prepared. There is need to sensitize the staff and relevant stakeholders on the need for the same.
- Whilst bank reconciliations are prepared on a monthly basis and samples were presented to the assessment team, there was no evidence that the bank reconciliation statements are reviewed. There is need to train staff on how to go about such reviews and the implications of not having the reviews in place
- Asset tagging has not been done for all the assets. However, there is an ongoing activity to resolve all historical issues relating to the assets and liabilities of the county and there after put in place a robust management system which will include asset tagging.
- There is a functional internal audit unit in place. However the internal audit department has lean staffing. In addition, it lacks requisite resources to effectively carry out its activities. This includes funding for its logistics and relevant systems and tools
- There is no functioning internal audit committee in place. In order to ensure timely prioritization and resolution of audit findings as well as functional and operational independence of the internal audit function, there is need to put in place the audit committee
- For procurement only 13 steps are used in the IFMIS system.
- For the procurement department, adequate storage and archival facilities are required.

KRA 2: Planning and Monitoring & Evaluation

- There is no dedicated budget for M&E activities in the county. Though most of the activities are budgeted for under the generic line items under the current budget. There is need to have a separate line in the budget for M&E activities.
- Though there is a draft M&E policy which is undergoing approval, there is no M&E framework in place and most of the staff are not trained in M&E. In addition there is no M&E committee in place.
- There is need to fast track the approval of the M&E policy to constitute and operationalize and M&E as well as build a technical skills of the staff in the county.
- There's linkage between the CIDP, ADP, CSFP and budget in terms of activities but no linkage in costing. Therefore there is need to sensitize members of the county assembly, especially those handling planning and budgeting on their role.

- There is no C-APR developed for the county. The M&E staff need to be sensitized on the need to prepare the C-APR. There is also need for the staff to be trained on the same.
- There are evaluation of projects though there is no clear timeline on when evaluation is to take place

KRA 3: Human Resource

- The staffing plan does not include annual targets
- Job descriptions though developed are not approved and are not included in the individual files for acknowledgement in signing by the staff
- Staff appraisals are not well scheduled i.e. to be carried out monthly, quarterly, yearly etc.
- No activity has been conducted pertaining to service re-engineering
- No evidence of any RRI initiative

KRA 4 Civic Educations and Participation

- The Chief of Staff is currently in charge of civic education and citizen participation in addition to his duties. In this role he is assisted by a designated secretary. There is need to have a dedicated focal unit to carry out civic education activities
- County core financial material including budgets, annual plans, financial statements, audit reports, county performance reports not on the website. Bills and acts are gazetted but not on the website. There is need to have a reliable service provide for the website or build internal capacity on web administration. In addition, key departments involved in dissemination of this information need to work in synergy

KRA 5 Investments and Social Environment Performance

- Maintenance costs not sufficiently budgeted for. There is need to sensitize key stakeholders involved in the budgeting process on the need for allocating sufficient maintenance cost for all completed revenue.
- Whilst draft legislation regarding environmental management is in development state, there is need to further mainstream environmental issues across the board.
- There is no environmental committee in place. There is need to fast track the enabling legislation for the same and operationalization for the committee.
- Though there is a good working relationship with NEMA, there is need to formalize the arrangement.

6.0 NOTIFICATION OF DISAGREEMENT WITH THE OUTCOME OF THE ASSESSMENT ALREADY NOTED DURING THE FIELD-TRIP

There was no notification of disagreement to the assessment team. The exit meeting was held on 30th June, 2017 and all the issues noted by the assessment team were brought to attention of the County officials who acknowledged them as areas of improvement.

7.0 OVERVIEW OF THE 5 WEAKEST PERFORMANCE

Table 9: Areas of the county of weakest performance during the field visit.

KRA	Performance Measure	Issues
KRA 1	Public Finance Management	<ul style="list-style-type: none"> Though revenue collection has been automated, there is an urgent need to scale up their ICT infrastructure in the Sub-Counties in order to increase revenue collection. There is no audit committee in place to oversee the internal audit function and ensure timely resolution of audit issues.
KRA 2	Planning &M&E	<ul style="list-style-type: none"> There's no county M&E committee in place The M&E policy is yet to be approved and operationalized and in addition there's no M&E framework in place
KRA 3	Human Resource Management	<ul style="list-style-type: none"> Staffing plans, updated organizational structure, scheme of service, and job descriptions are yet to be validated and operationalized. In addition the staffing plans did not have clear targets
KRA 4	Civic Education and Participation	<ul style="list-style-type: none"> County core financial material including budgets, annual plans, financial statements, audit reports, county performance reports not consistently updated on the website- Bills and acts are gazetted but not on the website. There is need to have a reliable service provide for the website and building of internal capacity on web administration. In addition, key departments do not work together in regards to communication.
KRA 5	Investment implementation & social and environmental performance	<ul style="list-style-type: none"> Enabling legislation for all environmental activities is yet to be approved. The Environment Protection and Management bill 2014 and Waste Management Bill are in the committee stage before initial presentation to the county assembly. There is no county environment committee in place

APPENDICES

APPENDIX 1: ENTRANCE MEETING MINUTES

MINUTES OF THE ACPA ENTRY MEETING IN BUSIA COUNTY HELD AT THE GOVERNORS BOARD ROOM, BUSIA COUNTY OFFICES ON 28TH JUNE, 2017

PRESENT:

COUNTY TEAM:

1. Nicodemus Mulaku -County Secretary
2. Priscah Omoit -Head of Budget
3. Robert Papa -Chief of Staff/ KDSP focal point/Co- chair
4. Mr.Samuel Ombui -Head of Treasury Accounting/Rep Chief Officer Finance
5. Mr. Opondo Anthony -Director Revenue
6. Nicholas Kiema -Planning and M&E
7. Hudson Mugendi -M&E
8. Obunde Sylvester -IFMIS
9. Jane Osiba -Human Resource
10. Lenard Ekazi -Procurement
11. Evans Wangatwe -Financial Reporting

MGA TEAM

1. Raymond Muteti -Consultant/Team leader
2. Christine Mbuve -Consultant
3. Victoria Kingori -Support

MIN: 1/28/06/17: Preliminary

The session was opened with a word of prayer from Ms. Priscah followed by brief introduction of the members present and their respective designations at 10.20 AM.

The County Secretary officially welcomed the consultants to the County. He highlighted the key milestones the county has achieved, including enacting of the various by-laws, Bills and other operating policy environment documentation. He assured the team of support from the County staff in all areas of governance.

MIN: 2/28/06/17: Overview of ACPA assessment requirements and expectations

The Chief of Staff who is also the focal person for the program gave an overview of the same, including its objectives. He highlighted the aim of the entry meeting, stressing that the assessment team would be around for the next 3 working days and that the exercise was an assessment and not an audit. Additionally, he highlighted the key result areas which the program was focusing on

and what was expected from those responsible for key result areas in order for the assessment to be successful and to enable Busia qualify for a higher grant amount.

MIN: 3/28/06/17: Remarks by the MGA team

The team leader began by appreciating the County members for the warm reception they had received. He took the County members through what was expected of them during the exercise and the documentation that would be required as evidence in the key areas. He mentioned that the process would entail interviews of the persons heading key areas as well as document review and further emphasized that the exercise was not an audit but rather an assessment and that it was meant to identify gaps with the aim of bringing development to the County.

MIN: 4/28/06/17: Conclusion and Adjournment

There being no other business, the meeting ended at 11.56am. The exit meeting was scheduled for Friday 30th June 2017.

APPENDIX 2: EXIT MEETING MINUTES

MINUTES OF THE ACPA ENTRY MEETING IN BUSIA COUNTY HELD AT BUSIA COUNTY OFFICES ON 30TH JUNE, 2017

PRESENT:

COUNTY TEAM:

1. Mr. Robert Papa -Chief of Staff/ KDSP focal point/Chair
2. Mr. Opondo Anthony -Director Revenue
3. Nicholas Kiema -Planning and M&E

MGA TEAM

1. Raymond Muteti -Consultant/Team leader
2. Christine Mbuve -Consultant
3. Victoria Kingori -Support

MIN: 1/30/06/17: Preliminary

The session began at 6.20PM with a word of prayer from Christine Mbuve.

MIN: 2/30/06/17: Report on key Issues

The team leader began by appreciating the County team for their cooperation during the assessment. He mentioned that the team members were well competent in their respective areas. This was demonstrated by how knowledgeable they were as they were being interviewed. Below is a brief overview of the key issues highlighted by the assessment as discussed during the meeting.

KRA 1: PFM

Budget

- Hyperion budgeting module is only used by one staff.
Response: The Chief of staff was in agreement and mentioned that this was a key issue that was highlighted in their CB plan and that they planned on building the capacity of more staff in the department
- Budget utilization is still an issue at 20.5% for 2015/2016

Response: It was explained that the gap in budget absorption was because of a deficit of collection due to closed income streams such as the levy on trucks

Revenue

- Percentage of revenue collected through automated sources as a percentage of OSR is still low and the trend in OSR is not increasing as expected.

Response: It was noted that there was significant progress in this area as the revenue automated system was commissioned on 31st august 2016 and thus was relatively new, although results have been seen from the same.

- Publication of quarterly reports not in place
- Comprehensive monthly financial statements are not prepared
- No evidence of bank reconciliation review
- Asset tagging not in place

Response: The Chief of Staff noted that there was an asset and liabilities committee which is in the process of resolving historical issues to do with asset management

Audit

- No audit committee in place

Response: It was mentioned that the County had advertised for the committee member positions and that it was waiting to be operationalized pending guidelines on remuneration of members which had then been shared by the SRC towards the end of June 2017.

Procurement

- Storage is insufficient

Response: The need secure storage and archival space for the procurement function was captured as part of the capacity building plan

KRA 2: PLANNING AND M&E

- There is need for a dedicated budget in M&E

Response: The team was in agreement that there was need to have M&E catered for under its own line budget IFMIS to ensure that funds that were meant for M&E were not redirected for other purposes. The Chief of Staff suggested that the ACPA grant if given could also have been itemized in a similar manner in the system so as to ensure that such funds are strictly used for capacity building activities.

- Lack of M&E committee
- There's linkage between the CIDP, ADP, CSFP and budget in terms of activities but no linkage in costing

Response: It was noted that the disparity causing the lack of linkage in costing was due to lack of awareness by staff handling budgetary matters in the county assembly on the implication of

revising budgets once certain documents have been passed. To remedy this, it was acknowledged that there was need to sensitize the staff on the same.

KRA 3: HUMAN RESOURCE MANAGEMENT

- Job descriptions though developed are not approved and are not included in the individual files for acknowledgement in signing by the staff
- Staff appraisals are not well scheduled i.e. to be carried out monthly, quarterly, yearly etc.

Response: On staff appraisals, the Chief of Staff explained that the reason they were not fully done in a scheduled manner was that there was a backlog in promotions resulting from the staff that were inherited from the national government. To that effect, there was an urgent need to remedy this by performing appraisals and skills and competencies analysis to allow the staff affected to be promoted. In addition the draft document on job descriptions, staff establishment, scheme of service as well as salaries and job grading structure was highlighted as the long term solution for reference by the County. This is however yet to be finalized.

KRA 4: CIVIC EDUCATION AND PARTICIPATION

- There is need to have a dedicated focal unit to carry out civic education activities
- County core financial material including budgets, annual plans, financial statements, audit reports, county performance reports not on the website.
- Bills and acts are gazetted but not on the website.

Response: It was explained that the County has already advertised and interviewed for a dedicated officer to fill the gap in the department. For challenges on the county website, the Chief of staff highlighted that they now had their own ICT officers and once their contract with their current service provider was over, they would be handling management of the same.

KRA 5: INVESTMENT IMPLEMENTATION AND SOCIAL ENVIRONMENT PERFORMANCE

- Maintenance costs not sufficiently budgeted for
- No county environmental committee
- The Busia county environment protection and management bill is still not operational.

Response: The County team was in agreement that indeed maintenance costs for county projects were insufficiently catered for. To remedy this, it was suggested that there was a need to sensitize key stakeholders involved on allocation of sufficient funds for this purpose. It was also agreed that the lack of a committee was a cross cutting issue that affected most key areas, but would be remedied with sufficient legislation to help in giving guidelines on creation of such committees.

MIN: 4/30/06/17: Conclusion and Adjournment

In closing, the team leader gave a vote of thanks to the county representatives and once again appreciated them for the support given. The Chief of Staff similarly appreciated the MGA team on the work done and expressed his optimism in the County receiving the grant stating that the funds would be very useful in bringing about change in the county of Busia.

The meeting ended at 7.02PM.